

**SIKKIM**



**GOVERNMENT GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 04<sup>th</sup> September, 2020**

**No. 368**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 64/2020- GST/SIKKIM**

**Date: 31<sup>st</sup> August, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019 namely:-

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words "31<sup>st</sup> day of August, 2020", the figures, letters and words "31<sup>st</sup> day of October, 2020" shall be substituted.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**